App. IX

Previous References 1941-42 (Mumbai)
Mumbai 55 41 (53+54)

File No 108-41
Serial Nos 7, 8, 9, 10, 11
32, 33, 34, 35, 37
~~1143~~

Later References
ML 108-41 Sh 38 & 39
Jul Dep 147/44-45
53/44

GENERAL AND REVENUE SECRETARIAT

Jul 71-46 (3 4)

Serial Nos 11

Part B for Sept 1943

SUBJECT

Embezzlement of Municipal money
with Tumkur Town

Jul 35) To The Dy Com, Tumkur
Comptroller's Conf
No L 10352-38 21 4 43

Papers refer on the above & directs that an irrecoverable balance of Rs 311-4-0 may be written off the accounts

Jul
16/4/43

Misappropriation of Municipal Funds
The Tumkur Town Municipality

Land Revenue Secretariat | File No 108 of 1941-42 | [App F III-2

6362/40 L

Serial No	
7	From The D C Tumkur Endt A6 C 4038/40-41 Dy 21-5-41 Reports that Chikappa, Bill Collector, Tumkur Town Mly has embezzled mt money amounting to Rs 644/- 1) It is reported that the matter is under investigation and a further report is promised This will be awaited 2) Submitted for perusal Dy 23/5 Law Secy) Hly 23-5 Jas II Member) Hm 2 26/5/41 6332/40 OFFICE OF THE ECON & PER OF GOVT 23 MAY 1941 N 12110 3) Rs 31 5 Hly 4) Hm 2 26/5/41 Hly
8	From the D C Tumkur A6 C 4038/40-41 Dy 16-6-41 Fds a further report 5) It is reported that the Bill Collector Chikappa misappropriated sums amounting to Rs 643-11-11 between 18-2-41 and 20-5-41 & that he has admitted his guilt He is now in custody pending trial before I Magistrate's Court before whom he has been charge sheeted 6) Part of the responsibility is put down to Chikkanna II Clerk in the mt office

NOTE—Contn Sheet

mis appropriation - Tuntar Tum - Ulf
6 7627

File No of 194 | General and Revenue Secretariat

Serial No.

and to Lambeesa who failed to check the receipt though he has no share in the guilt of the accused He has been asked to re imburse the amount in full with a promise that he wd be reimbursed from to the extent of the accused bail collectors assets A further report on further action in the matter is promised
Sd/ for perusal
By 26/6

Law Secy) Hdy 26-6 9081/26/6

for perusal

Minister L S G) 7) Hm 27/6/41 Hdy

CF C T H I
Fr L & C & P II
Dte 27/6
No 3866

8) Hrs 28 6 41

9) Hm 28/6/41 Hdy

To Pr D C Tenkasi
D C to L 1650 Dy 22-8-41
Tds be enforces

Sd/ for 28/6/41
Sdg

Defalcation in the Tumkur Municipality

General and Revenue Secretariat | File No 215 C | of 194 | [App F III-2

Serial No	
9	Letter no 844/C L&D dt 12th July 1941 from the Comptroller forwarding copies of letters addressed to the Law & also the DC Tumkur in the matter of defalcation of Rs ~~Rs~~ 643-11-11 in the Municipality Tumkur Municipality & letter with his report thereon
	10) The amount defalcated is stated to be Rs 643-11-11 during the period from 18-2-1941 to 20 5 1941 and the bill collector who was responsible is also stated to be under the police custody the case that was filed by the police in the First Class Magistrates court is stated to be pending
	11) The DC Tumkur in his letter dt 16-6-1941 (copy enclosed) addressed to the Law Secy has stated that a final report will be sent after the decision of the court, fixing up the responsibility of the officials concerned
	12) 3 If approved, the ~~action taken~~ further report from the DC and the ~~final report~~ respective report from the Comptroller may be awaited.
16/7	13) This may be referred to the AD Secy to Govt L S G Dept for further action with a request that the final result may be intimated to F/D for information By 17-7
	14) The Comptroller has sent for the information of Govt ~~to~~ in the Finance Dept a copy of the report made by the Dy Comr Tumkur to Govt ~~on the~~ in L S G Dept Needful action is apparently being taken in the L S G The case is before Court
	15) The report is submitted for kind information
	16) Minister for Finance & Revenue) 18/7

OFFICE OF THE MINISTER FOR FINANCE & REVENUE JULY 1941 397

NOTE—Contn Sheet

File No 1070 Pt 215 of 194 | General and Revenue Secretariat

Serial No

17) May the papers be filed or reptd to Govt 7 or further report if any awaited?
By 24/9

18) May be awaited
CPO 24/9

Govt
By 24/9

19) Govt for further orders
By 17/9/41

20) The matter need not, I think, be pursued in this Secrett

21) Necessary action will be taken in the L&G Br this also may be sent on there
CPO 17/9

Mr G B H

22) A may be done
Dfee
JKJ 18/9/41
L S G Br)

23) Subtd for perusal together with this section file bearing Diary No. 1070 L by Mr D C Trumbull thereon will be awaited
Dy 20/9 Law Secy) Hm 20/9/41

24) Hm 29/9/41

SECY LAW DEPT * 28 SEP 1941 * GOVT OF INDIA

Govt

Embezzlement of money in Tumkur Municipality 4460

General and Revenue Secretariat | File No 4 108 of 194 | 2798/K | [App F III-2 | 5

Serial No

1 letter no 330/C LSG dt 20/1/1942 from the Comptroller forwarding an audit report of the A&A Comptroller in regard to the embezzlement of money in the Tumkur Municipality

2 The original letter no 844/C LSG dt 27-12-1941 referred to by the Comptroller has been sent to L S G branch on 10/9/41, which may be requested to kindly put up the file in regard to the action taken in the matter

SPR 27/1

B/27/1 3 May be passed on to L S G Br for needful action

GA 29/1

DS(Sy) for personal 2 H(Sy) JBJ 29/1/42

The State Affairs Disclosed shows that remedial measures to prevent recurrence are immediately urgently necessary on the above

AD 1-2-42

Addl Secy LSG JBJ 2/2

Please put up notes to the connected file

GEN & REV SECRETARIAT 4460 2 FEB 1942 L S G BRANCH

NOTE—Cont Sheet

Jm ASM

WD 041—G B— 000—23 10 41

2/2/42

4460/42 6) Embezzlement of municipal funds in the Tumkur Town Mdly

File No of 194

General and Revenue Secretariat

Serial No

The Dy Commr Tumkur Dt has not yet submitted the final report in the matter as promised by him in his letter dy 19 8 1941 He has been subsequently reminded on the 29 11 1941 Not even an A I reply to this letter has so far been received

Submitted with the connected file, for perusal

A Dft D O reminder is also put up for appl

The comptroller's report is for perusal

Law Secy

3/2/42

10) Hm 3/2/42

11) Issue a reminder

3/2/42

To The D C Tumkur Dt

Do no L6755 dy 4 2 42

Request that the submission of the promised final report in the matter may be expedited

Resubmitted after issue as per instructions above

12) The Comptroller's report may be submitted to the Minister, L S G & P H for perusal

4/2/42

The cases under which the embezzlement took place are clearly set forth therein

Law Secy 4/2/42

13) For perusal

Minister. L S G

Hm 6/2/42

7/2/42

SECY LAW DEPT 1071 3 FEB 10 2 GOVT OF MYSORE

SECY LAW DEPT 1127 4 FEB 942 GOVT OF MYSORE

OFFICE OF THE SECRETARIAT FOR L S G & P H Dt 7 2 1942 No 4272

Embezzlement of Municipal Money etc &c
Tunbridge Town Mkts

814/1

General and Revenue Secretariat

File No M 108 of 1941 814/1 [App F III—2

Serial No

4782

15) The D C's report may be obtained also on the forms issued by the Comptroller

7 2 42

TREASURY 1 FEB 1942 REV SECTN

16) Hm 9 2 42

17) A draft is put up for appl

Sus A 6/3/42

2813

L 7452 dy 18 2 42

Calls for a report

Copy to the Comptroller

Draft DO reminder put up as directed

10/8/42

Another more stringent D O reminder has to issue as no reply has been received so far A draft is put up

6/10/42

Issues DO reminder

Sus A 20/10/42

WD 04155—GPB—55 000—29-10-41

16/10/42

File No | of 194 | General and Revenue Secretariat

Serial No

Defalcation of money in Jaffna

814/L

Jaffna Municipality

General and Revenue Secretariat

File No 1070/L (8) of 194 [App F III—2

CRN 7

Serial No	
9	Fwd with a/c bills copy land in Jaffna, for approval Sd/ Actg Mayor 28/11/41 Sd/ 28/11 Issue for 28.11.41
	TYPING SECTION 28 NOV 1941 SEC 41 ITT
10	No L 4580/B 29.11.1941 enquires when a reply could be expected. Do Dr Jaffna Sd/ 29/11
	Monthly Number Statements
	Petn dy 27.7.1942 from Mr G Kulatta Rao asts Head Clerk, Jaffna Town Municipal Office to bring to the notice of Govt the conduct of Mr C R Rudrappa, the Chief Officer of the said mcty in having appointed one Chikkappa as Sanitary Inspector a dismissed official who later was involved in the defalcation and misappropriation of Municipal funds
	Orders of the Minister for L S & P (1) "Please put up references" Sd/ Intd 30/7/42
	The D C Jaffna Distr was requested vide this Office letters No L 1650 dy 22.8.41 and No L 7652 dy 18.2.42 to forward the promised detailed report

NOTE—Contn Sheet

WD 04155—GPB—55 000— 3-10-41

b Defalcation of Municipal money at Tuticorin

Mdl

Title No of 194

General and Revenue Secretariat

Serial No

On the embezzlement of Municipal money in the Tuticorin Town Mdly. He has also been reminded to expedite the submission of the report as also his report on the points raised by the Comptroller in his letter dy 20/1/42 addressed to the Hon Secy to Govt in pursuance of the orders of the Minister for L.S.G. & I.P.H at para 15 of the note in the Linked file. But the same has not yet been furnished although it is nearly one year since that he was written to in the matter

Letter dt

2) The petitioner Mr G Sikka Rao, who held the Tuticorin Town Municipal office was ordered to be relieved compulsorily and his prayer for reinstatement in service was turned down in this office endorsement No L78[x]29 dy 28/2/42 to the Board of Govt

D 814

Flag 'O'

3) He has now brought certain irregularities in the municipal administration and the conduct of Mr Rudrappa, the chief officer at the place in connection with the appointment of one Chekkappa as bill collector in the Mdly. subsc a dismissed official who subsequently involved himself in a case of defalcation of municipal collections

814/L Defalcation of Municipal Money at Tumkur (7) (10)

General and Revenue Secretariat | File No -14/L of 194 | [App F III-2

Serial No

30) Submd for orders with refce to the orders of the Minister at para 26 of the note.

Lr 818 GS 818

31) The detailed report called for from the D.C. Tumkur (*) Dstt on this file of the note file has not as yet been received. A further reminder has been issued to him and his report the receipt of the report will be awaited till the 15th inst

Law Secy for U/S

764/H

SEC 11 SEPT 1942 MYSORE

32) Secy 11-9-42 for 11/9/42

Lr to A GS 12/9/42

Tumkur File

Vsons 1886 dt 10-8-42

From. The D.C. Tumkur dt

(1) No A6-C 4558/40-41 dt 5-11-42

Fds a detailed report in the matter

(2) Tumkur letter dt 14-11-42 from the D.C. states that the ordinary receipt book was mislaid although the enclosures were sent by registered post.

(3) Further letter dt 16-11-42 from the D.C. forwarding the ordinary receipt book of the mfly stated to have been mislaid

(4) Petn dt 28/10/42 from Mr. G. Subba Rao Retd Hd Clerk, Tumkur Tumkur mfg Malpractices allegations against the Chief Officer

NOTE—Cont Sheet

WD C41 — GPE—5 000—23-10-41

& Embezzlement of Municipal Money in the

111

File No 108 Trunkan Town mkty of 194 | General and Revenue Secretariat

Serial No

33) These Papers relate to the embezzlement of Mothapha & other Collections in the Trunkan Town mkty which was committed by one C. Kkotha, Bill Collector of the said mkty during 18-2-1941 to 20-5-41 (for more than 3 months) The amount defalcated is stated to be Rs 643-11-11 against which a sum of Rs 32-7-3 due to the said Bill Collector has been adjusted and the balance of Rs 611-4-8 is stated to be irrecoverable from him The defalcation appears to have come to light only on 21-5-41 when a case was launched against the accused who was Convicted & Sentenced to 18 months R I & to pay a fine of Rs 750 or in default to undergo further imprisonment for a period of 6 months The Bill Collector who is the accused has undergone the sentence and there is no Case against him now

34) The defalcation has been directly indirectly & accelerated by the negligence and omissions on the part of the Staff of the Trunkan Town mkty Consisting of

1) Mr C R Rudrappa, Chief Officer
2) " G Lakka Rao, Head Clerk
3) " Lakshmayya, Rev Inspector
4) " Chikkanna, Accountant, (called 2nd Clerk)

35) Defalcation in the Tuticorin Town Mdy (Ex.1)
Chief officer Mr. C R Ruthraffer
The sole responsibility in this behalf is that
of the Chief Officer, who failed to supervise
over the collection work and he did not checked
the Day book with the receipts issued by the
Bill Collector. The matter did not come to his
notice for over 3 months & he and it is only after
one calls the fraud that he begins to scrutinise
things and finds that Chekkatta, the Bill Collector
had defalcated the a sum of Rs 643-11-11 by using
an embossed book which was not demanded by
the office for scrutiny

36) Chekkatta who was a total Gaikwar
appears to have been appointed as Bill Collector
ignoring the fact that he was a dismissed
official in the Shemoga Dist & that he
was involved in similar case in the octroi
dept of the mdy He appears to have been
retained as Bill Collector, even after the
return of the permanent Bill Collector
Mr Ananda Thirtachar from leave for one month
which was forced upon him by the Chief officer
& the permanent incumbent was not
taken on duty as Bill Collector on 17-2-41
on the ground that he did not furnish
security & did not also clear his debts
But no such security was demanded of
Mr Chekkatta, total fake bear who continued
to do the work of the Bill Collector on the
grounds of efficiency The defalcation has
Commenced on 18-2-41, the next day after
Mr Annadan Thirtachar, the permanent Bill Collector
was refused to be taken on duty as Bill Collector
and this has forefore ceased for over 3 months
(till 20-5-41), when it was detected on 21-5-41

Defalcation in the Tuniur Township

8 The Dy Commr has stated that his conduct betrays gross neglect of duties The D.C's letter dt 4 6 41 addressed to the Asst Tuniur Township explains the circumstances under which the appointment of Chikkaka as Bill Collector was approved is for kind perusal

Head clerk - G Subba Rao

37) The head clerk was also responsible for the defalcation The records go to show that he was a most inefficient hand, who used to shift his responsibility to accounts who were working under him She has since been returned from service Compul Sorcity.

Revenue Inspector - Lakshmayya

38) The Rev Inspector has recorded in his statement that he was not responsible for supervision over the Collection work of the Amin and that he was entrusted with the execution of destraint warrants & Collection of arrears only She has given her embossed receipt book to Chekkaka who has used it for several days continuously although the Bill Collector had his own embossed book She cannot be absolved from responsibility in this behalf

VI

Accountant or second clerk Chekkanna

39) She has recorded in her statement that he was not allowed to verify the receipt books with the Day book & the Khirdi That he was forced by the Cutch Office to submit the day book on 24/5/41

Defalcation in the Tumkur Town Mdy

He has stated that he attended to his work (11)
as per work distribution work-list dated the
D.C's of the opinion that this official was
also responsible for the defalcation

40) The Tumkur Town Mnl Council has
resolved that out of the balance of Rs ~~386~~ 611-4-8
a sum of Rs 75 may be recovered from each of the
officials responsible to it viz (1) the Chief Officer
(2) the Rev Inspector and (3) the Accountant
and that the balance of Rs 386-4-8 may be
written off the accounts as irrecoverable

41) The D.C is however of the
opinion that there is no justification to
write off the defalcated amount which
is not solely due to the negligence of the
officials He therefore recommends that
half the amount defalcated viz Rs 305-10-4 may be
recovered from ~~the Chief Officer~~ Chief Officer Mr C R Pudrake
and that he may who has recently been
appointed Special Deputy Amildar at Magadi
He also recommends that two increments
of the Chief officer may be withheld by
way of departmental punishment
In case a sum of Rs 50 is recovered from
Mr G Subba Rao, Hd Clerk, ~~the~~ a sum of
Rs 255-10-4 only would have to be recovered
from the Chief officer It is submitted

Defalcation in the Dumka Sub Reg
2916, 2982, 3150, 3091
recommended that the remaining amount
Rs 305-10-6 may be recovered in equal proportion
from the Rev Inspector - Lakshmaiyya (now Bill
Collector) and the Accountant - Chekkanna
and that their salaries be reduced by Rs 5 each
for a period of one year The proceedings
D.C. are submitted for orders

Yeh
21/12
95 21/12

43) Before the case could be decided,
the following documents are necessary:-

1) The work distribution memo for the Time
Observatories - a typed copy might be made
and several memos from the Time
Office, about which the D.C. has made

2) The record in which the accused was charge-sheeted
was ordered to be destroyed by the then Presidency
in K Ramakrishna, with a brief report submitted by
the the Chief Office Mr. Nedrapha against the
working of the Land Revenue Officers

Information is also necessary as to why the Peshkar
incumbent one bill collector Brandon Mathachan was
not taken undergone as he returned for
leave but who is responsible for it & whether
there was one remittance book in Time Office
for entering all the revenue collected (including
several Divisions of the Time) or whether there were several remittance
books maintained by the bill collectors of Sections
Overseers to whom these remittance books were issued to bring up the
use of the Revenue Inspector (now bill collectors)
how long in this Office? The amounts received
Lakshmaiyya in this Office? The amounts received
which he had but was Land Agency also by the
accused in this case might be stated

(4) P.L. Narasimhaiah
for
31/12/43

45) Draft letter put up for approval. This information is necessary for assessing the responsibility in this case. Law Secy 6/1/43

Secy Law Dept Govt of Mysore

Records required if kept separately with case (unsigned) for

TYPIST 7/1/43 -7 JAN GEN & I

46) I agree attached 7/1/43

To The D C Tumkur
L 6871 dy 13/1/43
Calls for certain further information

Petn dy 10/12/42 from Mr G Subba Rao, retd Head Clerk of the Tumkur Town municipal office bring certain facts in connection with the embezzlement of municipal funds at Tumkur

47) The petitioner has stated that the Chief officer has made certain alterations in the original work distribution list in order to screen the offence and that he is prepared to produce before the Board a certified copy of the work distribution list issued to him by the Chief officer. A copy of the list together with certain other information has been called for from the D C Tumkur vide

Secy Law Dept 9/6/43

48) Submitted for orders

Secy hd 28/1/43 Sec 13/2

Cc 15/2

Cc) The receipt of information called for will be awaited

WD 4140—GPS—50 000—5-11-42

Law Secy 13/2/43

7/ Defalcation in the Tumkur [illegible]

Continuation Sheet 7M File No Current No 100 5229/Let 43 Page

From
The Dy Commr Tumkur Dt
No A2-c6558/40-41 dt 2-43
Furnishes the information called for

50) The P R D which is self-explanatory is submitted for Govt favourable orders.

11/3

51) These papers relate to the defalcation of a sum of Rs 643-11-11 by one Chikkappa, a bill collector of the Tumkur Town Municipality between the dates 18th February 1941 and 12th May 1941 The culprit admitted that he collected the amounts in question and misappropriated them all A charge sheet was filed against him and he was convicted and sentenced to undergo rigorous imprisonment for 15 months and a fine of Rs 750/- or in default to undergo further imprisonment for six months

Flag A

52) The Comptroller and the Deputy Commissioner, Tumkur District have sent up preliminary reports of the embezzlement and have pointed out that it was rendered possible not due to any defect in the rules but owing to the omission to observe the rules laid down in the Municipal Account Manual Volume II strictly and due to want of control and proper supervision over the work of the subordinates in the Municipality

Flags C & D

53) The accused did not pay the fine The amount in question has become irrecoverable as the accused has no property to proceed upon, except a sum of Rs 32-7-3 being

security deposit and the pay due to him The amount to b recovered comes up to Rs 611-4-8

54) The Tumkur Municipal Council have resolved on 7th March 1942 to recover a sum of Rs 225/- at the rate of Rs 75 from the Accountant the, Revenue Inspector and the Chief Officer and to write off the balance of Rs 386-4-8 The Deputy Commissioner considers that there is no justificati to write off the amount due to the Municipal Council as i would be placing a premium on the negligence of Municipal officials He has therefore held a detailed enquiry and h submitted a report assessing the responsibility of each official as follows -

1) Head Clerk G Subba Rao - Rs 50/-

2) Accountant C Chikkanna 152-13-2 (¼ of the amount)

3) Revenue Inspector Lakshmaya 152-13-2 (one fourth of the amount)

4) Chief Officer C Rudrappa 305-10-4

55) The Special Revenue Inspector named Lakshmaya was onl a bill collector in the same Municipality He was promot as Special Revenue Inspector - He has been in the same Municipality for over 30 years Kind reference is invite to the Comptroller's following observation about the complicity of the official ——

55 "The circumstances under which an unreliable person of the type of the bill collector was again recommended by th Revenue Inspector for the Bill collector's post and the Chief Officer took the responsibility of supporting the recommendation and put undue confidence in him to such an extent as not to demand even proper security from him

1933 Defalcation in the Tumkur Town Mdy

required to be clarified Although the said bill collector had with him an embossed receipt book yet the Revenue Inspector has allowed him to use his own embossed book at times - This is rather intriguing -

57) Further, as between the Revenue Inspector and the Chief Officer they have managed to see that the said Chikkappa was continued as bill collector even after the permanent bill collector Anandappa Kushadar returned from leave and the latter was given some other work It is significant that defalcation began to occur almost at the same time of the return to duty of Ananda Thatachar

58) The Chief Officer allowed the officials to have their own way and seems to have relied upon the Special Revenue Inspector who did not check the work of the bill collectors at all

59) In judging the responsibility of the officials in the office, the Deputy Commissioner has stated that G Subba Ra Head Clerk can be held responsible only for general slackness as he had no hand in this affair He has been retired compulsorily

60) As regards Accountant Chikkanna the Deputy Commissio has recommended the recovery of a sum of Rs 152-13-2 being ¼ of the defalcated amount He was no doubt entrusted with the duty of the writing up of the remittance day book - But the records show that the bill collectors had their own separate remittance books and they were written up by the officials (bill collectors) themselves before sending the money to the Treasury - Although the writing up of the

the remittance book was entrusted to him according to the memo of duties and the Accounts Manual lays down in rule 66 that the day book should be examined in the Municipal Offic before each remittance along with receipt books, yet these rules could not be observed by the Accountant, as each bill collector had his own separate books - How could Chikkanna therefore be held responsible for this work if the receipts & the bill books were not produced before him at all for scrutiny? His statement before the Deputy Commissioner i for perusal, wherein he has held only the Chief Officer an the Special Revenue Inspector responsible for this affair He could not act up to the work distribution memo at all ~~as per memo~~ owing to circumstances beyond his control

61) The Deputy Commissioner has also recommended disciplinary action being taken against him by reducing his pay by Rs 5/- per mensem for one year

62) Having regard to the above facts it is for consideratio whether the Chief Officer and the Special Revenue Inspector may not each be asked to make good a moiety of the amount embezzled

63) The Deputy Commissioner has also recommended disciplina action being taken against these officials as follows -

Accountant Chikkanna and Revenue Inspector (Now bill collector) may be reduced by Rs 5/- for a period of one year and two increments of Chief Officer withheld In regard t the Chief Officer, Mr C R Rudrappa he has reverted to th Revenue Department and his name has been removed from the list of candidates eligible for Chief Officer and Assessing Officer whether any further action should be taken again

Defalcation in the Tumkur Town Mly

him is for orders

64) The recommendation in the case of Chikkanna and Revenue Inspector is for orders

This appeal - Wrong and worked to Bill Collector

Lawrence 31/3/43

65) The total amount misappropriated is Rs 643-11-11. The Bill Collector Chikkappa who misappropriated the amount was convicted andsentenced to undergo rigorous imprisonment for 15 months and to pay a fine of Rs 750/- The fine could not be recovered from him, as he owned no properties A sum of Rs 25/- was ordered to be adjusted out of his security deposit and a sum of Rs 7-7-3 was adjusted out of his pay The balance is Rs 611-4-8 Chikkappa who actually misappropriated the amount cannot be made to pay the ~~entire~~ a amount as he owns no properties On this ground the other who were responsible for slackness in supervision cannot be made liable to pay the full amount It is but reasonal that their liability should be reduced to at least half the amount Therefore only a sum of Rs 300/- (in round figures may be recovered from them

Those who are responsible are -

1 Mr C R Rudrappa, Chief Officer
2 Lakshmaiya, Revenue Inspector
3 C. Chikkanna, Accountant, and
4 C Subba Rao, Head-clerk

66) 1 Mr C R Rudrappa, Chief Officer -

As he has admitted before the Deputy Commissioner he was responsible to check the collections He was grossly negligent and exercised no supervision over the work of his subordinates He failed even to prepare a

WD 1140—GPB—50 000—5-11-42

a proper work distribution memo He failed to notice that remittances for two months were not checked with receipt books though he himself has initialled in the Day Book on 6 5 1942 As is rightly pointed out by the Deputy Commissioner, his conduct in continuing the accused as Bill Collector even after the return to duty of the permanent Bill Collector on 1 4 1941 and his failure to take adequate security from Chikkappa prove that he was negligent of his duties. Therefore he may be ordered to make good a sum of Rs 150/-

67 2 Lakshmaiya, Revenue Inspector -

He was the immediate superior of the Bill Collector and it was his duty to exercise proper supervision He was not checking the collections at all He handed over his own embossed receipt book to Chikkappa who was thereby enabled to make use of ~~it~~ two books and misappropriate the amount collected His conduct is not free from suspicion In any case there was gross negligence on his part He may be directed to make good a sum of Rs.100/-

3 Chikkanna, Accountant -

67 It was the duty of the Accountant according to rules to check the Day Books with receipts His version is that the work was not entrusted to him and that he brought this fact to the notice of the Chief Officer Since the work distribution memo was not prepared by the Chief Officer and the duties of each of the clerks was not clearly defined, the responsibility of the Accountant has to be fixed only on the basis of the rules enjoining his

22 Defalcation in the Dumka Sub-Jail

Continuation Sheet 2nd File No / Current No 108 of 1943 Page 5 copy

his duties He may be directed to make good a sum of Rs 50/-

4 G Subba Rao, Head-clerk -

As is pointed out by the Deputy Commissioner, he can only be held responsible for the ~~general~~ slackness of supervision Since he is compulsorily retired that punishment is sufficient in his case

70) ~~This~~ ~~addition~~ an additional ~~to~~ ~~the~~ departmental punishments ~~given~~ suggested may not be necessary

Member S/G

Cus 3-4-43

71) Vide 4.6.43

8-4-43 draft for please

7a) Submit with a draft Go for orders

8/4

7b) Submit with draft Go for orders

8/4

7c) Put up typed copy of the draft Go as put up

8/4

75) For approval

76) For perusal

Law Secy

Cus 10-4-43

Deputy

14/IV/43

Cus

Secy

16/IV/43

with three receipts

3/IV/43

SECY LAW DEPT 12179 10/4/43 GOVT OF MY ORE

DEPUTY COMMR 19 APR 1943 7950

2926/L
5229 Defalcation at the Tumkur Dmy Only
10-5-43

Continuation Sheet M File No / Current No 108 of 41 Page 5229/L

(23)

Do, The D C Tumkur Dist
The Comptroller to Govt
L 10352-2/ Dy 21 6 43

2135 Directs, with certain observations, that a sum of Rs 300 may be recovered from those responsible and a report of action taken submitted to Govt early

Letter to A G c 45-58/40 cy Dy 7 9 43 from the D C Tumkur forg the report called for in the above Go. Submitted for personal orders The DC Tumkur will, if appd, be requested to institute the D/E Tumkur dismiss & take early action to adjust the sum of Rs 32-7-3 due by the accused Chikkappa as directed in the Go of 21-6-43 and also to collect the sum of Rs 50 due from Clerk Chikkanna

A - will be done the major portion of the amount has been collected from pension

Lawley 15/9/43

Ans 15-9-43
Pl dft letter to DC Tumkur

15/9/43

Send with a draft for approval

16/9

WD 1140—GPB—50,000—5-11-43

Done record the file
Nimes note be kept for any
Com 17/9/43 longer

4/

1285

Continuation Sheet | File No / Current No 108 | of 41 | Page

37 | L 3497 S 21 9 43 2 Sth SC 2 Lancs Dest
offices Certain withdrawing

B

Cpl 27/9

5790

No A 6 c 4558/40-41
Enc One

OFFICE OF THE DEPUTY COMMISSIONER
TUMKUR DISTRICT

Dated Tumkur the 21st May *1941*

RL 108-41-7

SECY LAW DEPT RCVD 22 MAY 1941 GOVT OF MYSORE

GEN & REV SECRETARIAT 22 MAY 1941 TUMKUR BRANCH

K GURU DUTT Esq B A
Deputy Commissioner
Tumkur District

To

H V NARAYANA Rao, Esqr , B A , LL B ,
Secretary to the Government of Mysore,
Law Department, BANGALORE

Subject —

SIR

I have the honour to forward herewith a copy of letter No L C 130/40-41 of date received from the Chief Officer, - Town Municipal Council, Tumkur, reporting that one Chikkappa, a temporary Bill Collector of the Municipality has misappropriated municipal money amounting to Rs 644/- and odd and to state that the President has been requested to hold an enquiry into the matter immediately as contemplated in rule 16 of Chapter I, Part II of the Municipal Accounts Manual and to send up a complete report as soon as it is received, a further report, showing the total sum of money misappropriated, the method in which embezzlement was effected and the steps taken to recover the money and punish the offender, will be submitted to Government

I have the honour to be
Sir,
Your most obedient servant,

Deputy Commissioner,
Tumkur District

K S V

(26

Letter No H C 130/40-41 dated 21st May 1941 from the Chief Officer, Town Municipal Council, Tumkur to the Deputy Commissioner, Tumkur District

--00--

I beg to submit that at about 9 a m today, the Revenue Inspector showed me a receipt given by temporary Bill Collector A Chikkappa and said that the amount was not credited He further said that the Bill Collector was absent from duty today I at once proceeded with the Revenue Inspector to the house of the Bill Collector The Bill Collector was not at home But with the help of his people, I got at the Receipt books which were in use by hir By that time, the Bill Collector also came into his house I asked him about the Receipt produced by Revenue Inspector, but his replies were evasive Sitting in his house alone, along with Mr B Mallappa, ex-Mnnicipal Councillor, I sent the Receipt Books with the Revenue Inspector for verification in the office The Revenue Inspector returned and said that a misappropriation of Rs 644-11-11 including money collected by the Bill Collector yesterday was found out on the part of the Bill Collector

I have kept watch of Municipal peons at the Bill Collector's house I get the Receipts verified again "

' C O P Y '

Deputy Commissioner,
Tumkur District

AD 21/5

8362

No A6 c 4558/40-41
Enc one file

OFFICE OF THE DEPUTY COMMISSIONER
TUMKUR DISTRICT

Dated Tumkur the 16th June 1941

M 108—41—8

FROM

K GURU DUTT Esq B A
Deputy Commissioner
Tumkur District

TO

H V NARAYANA RAO, Esq , B A ,LL B ,
Secretary to Government, Law Department
Bangalore

Subject —Embezzlement in Tumkur Town Municipality

SIR

In continuation of my letter of even number dated 21-5-1941 reporting the embezzlement of municipal moneys collected by one Chikkappa, acting Bill Collector in the Municipality, I have the honor to forward herewith a copy of letter No H C 130/40-41 dated 9th June 1941 received from the President, Town Municipal Council, Tumkur, together with its enclosures in the original, and to state as follows:

The actual amount embezzled is reported to be Rs 643-11-11. It comprises Rs 574-7-11 collected by the Bill Collector between 18-2-41 and 12-5-41 from seventeen persons covered by receipts Nos 13 to 21 and 23 to 30 granted by him in embossed Receipt Book No 4980 and Rs 69-4-0 covered by receipts Nos 1 to 9 in ordinary Receipt Book No 6535 granted by him on 19-5-41 and 20-5-41 i e the two days immediately prior to the detection of the embezzlement The culprit has admitted that he collected the amounts in question and misappropriated them all A charge-sheet has been placed against him in the First Magistrate's Court, Tumkur in C CNo 47/40-41 The accused is in custody pending trial The result of the case will be reported in due course

The circumstances under which the embezzlement was made have been explained in the President's letter referred to above I agree with him that there is no reason to suspect the bonafides of any official in the Municipal Office The occurrence was made possible by the gross neglect of duty on the part of C Chikkanna, Second Clerk of the Municipal Office whose duty it was to check the receipts with the

Khirdi and Remittance Book and challans from dav to day Total lack of supervision by the Chief Officer, the Head Clerk or the Revenue Inspector is also disclosed The President reports that the Clerk Chikkanna has been ordered to reimburse the ertire amount, subject to the condition that he will get a refund of what he has paid if the same is recovered from the properties of A Chikkappa, the real culprit A further report regarding the apportioning of the responsibility for making good the amount as well as regarding disciplinary notice to be taken of the conduct of the officials concerned will be sent up by me after the trial of the case in the Court is over. I am also inspecting the Municipal Office on the 24th instant and will send up the notes of inspection

The method by which the embezzlement was effected presents no complications It was due entirely to the failure to check the receipts along with the challars and Remittance Book and Khirdi Strict instructions have been issued that no room should be given for such omissions in future and that the Chief Officer as well as the Head Clerk will be held responsible to check the collections frequentlv and in detail The necessity for changing the personnel of the office is being examined by me The work in the office is heavy and the appointment of a fourth clerk will relieve the con - gestion of work in the office The matter is under correspondence with Government

The enclosures may kirdly be returned to enable me to take further necessary action

I have the honor to be,
Sir,
Your most obedient servant,

1616
Deputy Commissioner,
Tumkur District

29

Letter No H C 130/40-41 dated 9-6-41 from the President, Town Municipal Council, Tumkur to the Deputy Commissioner, Tumkur District

---

With reference to your office No A6 c 4558/40-41 dated 21-5-41 regardingthe embezzlement of Municipal money by one A Chikkappa in this Municipality, I have the honour to forward herewith the statements recorded from the marginally noted persons and a note submitted in this connection by the Chief Officer for favour of information and to state that the offender A Chikkappa was harded over to the Police the same day of 21-5-41 A charge sheet was subsequently placed by the Police in the I Magistrate's Court, Tumkur on 5-6-41 and the case is registered in the Court as C C No 47/40-41 The decision of the court is awaited The case is adjourned to 16-6-41

1 A Chikkappa, temporary bill collector
2 C Chikkanna, 2nd Clerk of this office
3 K Lakshmiah, Pevenue Inspector
4 Mr C R Rudrappa, Chief Officer

From the enquiry made, I find that there is no reason to suspect the bonafides of any one concerned in the Municipal Office except of the offender - A Chikkappa, who has cleverly managed to make use of the trust placed in him, for embezzling the big sum of ₹ 643-11-11 collected by him in cash and in 3 cases in Cheques ~~xx~~ from respectable persons issuing clear receipts in his own handwriting (The amount embezzled is ₹ 643-11-11 and not ₹ 644-11-11 as reported by the Chief Officer on 21-5-41)

The note submitted by the Chief Officer is a straightforward one and explains the method in which embezzlement was made and the responsibility of the several persons concerned by whose negligence the commission of the embezzlement was facilitated

In my opinion the II Clerk is mainly responsible,for by his gross negligence of duty, the commission of the embezzlement was undoubtedly facilitated

I wrote ~~x~~ a D O on 24-5-41 to the Amildar, Channagiri taluk to let me know if A Chikkappa, or his father who is an Excise clerk there on ₹ 30/- owned any property in Channagiri which is their native place I have not yet received a reply A reminder is sent today On receipt of reply from the Amildar, Channagiri, a further report will be made regarding the steps taken for the recovery of the amount

From the circumstances detailed above, it looks as if the 2nd clerk

Chikkanna who was also the cash clerk checking and initialling the remittances daily, is liable to make good the entire amount but the decision of the case now filed has to be awaited before final orders can be passed in the matter Anyhow, the cash clerk has been ordered to reimburse the entire amount, subject to the condition that he will get a refund of what he has paid if the same is recovered from A Chikkappa's properties

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'Copy

Deputy Commissioner,
Tumkur District

ss/-

P C T Dist R
I & P H
3 3 42
P 67

To

S/4/1 (3)

The Minister
for Local Self Government & Public Health
Departments - in Mysore Bangalore

Most respected Sir

I the undersigned most humbly and respectfully beg to submit the following for your honours favourable Consideration & orders -

Flag 'O'

1 With reference to the Endorsement No X/78293 28 2 42 in which it is stated that my request praying for, reinstatement in Service cannot be granted

In this Connection I most humbly & respectfully beg to know the reason, and result with me in Connection with my work and ability during my long Service of 30 years /

GOVT LAW DEPT 2 GOVT OF MYSORE

2 I further most humbly & respectfully beg to know that what action has been taken against the Conduct of officials responsible in the following cases -

Please trace up reference 30 7 42 W 6/7/42

Law Secy 3/8

(1) One A Cankatha a peon on Rs 20/- was dismissed the Service by Ex President Mr K Ranganayaiah on a bad report submitted by Mr CR Ruvantha Chief Office against the work of the said peon in November 1940, & again when the then Deputy Commissioner had agreed to be the President of the Municipality in January 1941 the same Chief officer Mr CR Ruvantha had put up a strong office note to appoint the above said dismissed peon again as a Municipal Bill Collector on Rs 20+5 for giving Compulsory leave to the Permanent Bill Collector & so to Mandatathukan making some false allegations against him by the Chief officer from the date of appointing the dismissed man as bill Collector, he has misappropriated Municipal Collections upto to the extent of Rs 600/- with in 5 months of appointment made by the Deputy Commissioner The enquiry was held by the Deputy Commissioner & the Explanations of the Concerned persons have been recorded.

(11) A Department of enquiry was held by the Ex President Mr Ranganayaiah of the following persons Mr CR Ruvantha Chief Office (2) Lakshmana Shetty Clerk not

(i) C Chikkanna II Clerk (4, 4 (Kappa acting

(ii) Bill Collector who has misappropriated Govt money and Cheques from us have deputed for Collection work

(iii) Judgment passed in the Case by the 1st- class Magistrate Tumkur on the Charge Sheet placed by the Tumkur Police

(iv) Resolution dated 7 8 42 Passed by the Tumkur Town Municipal Council regarding retrustment of money misappropriated by A Chikkappa

(v) D O letter dated 9 6 41 wrote by the Deputy Commissioner to the President desk to relieve me on duty at once

27th July 1942

I beg to remain Sir
Your most obedient humble servant
Sd/- Subba Rao, Head Clerk
Town Municipal Office Tumkur

App~~e~~dix F G—1]

SUBJECT

(33

Section

File No

Serial No

Diary No of letter replied to

D.O. No LL150/Fin: records

To

General and Revenue Secretariat

( )

the *19*

Dear Sir,

I am directed to forward herewith the records received from your office regarding the embezzlement of funds in the Tamluk town Municipality for refer- retransmission along with your final report in the matter.

Yours sincerely

Date of issue 22nd Thursday

Signed by Mrs. R. Bruce

List of enclosures

Copied by

Examined by

To The D.C. Tamluk

(by name)

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No 844/C LAD Bangalore dated 12th J U L Y 194 1

Encls Six

From

I VIRARAJA URS Lsq B A B L
Comptroller to the Government of
His Highness the Maharaja of Mysore
BANGALORE

Mu 108-41-9

To

Rajasevaprasakta
A N Raghwachar, Esq, M A,
Financial Secretary to Government of Mysore,
Bangalore

Sir,

I have the honour to enclose herein, for kind information, copies of the marginally noted communications from the Deputy Commissioner, Tumkur District, addressed to the Secretary to Government, Law Department (copies sent to this office for information) regarding an embezzlement of certain amounts relating to the Tumkur Municipality It is reported by the Deputy Commissioner, that one A Chikkappa, acting Bill collector of Tumkur Town Municipality, defalcated amounts relating to the Municipality to the extent of Rs 643-11-11 during the period from 18-2-1941 to 20-5-1941, that a charge sheet has been placed against him in the 1st Class Magistrate's Court, Tumkur, and that he is in the police custody pending trial It is further reported that the defalcation was rendered possible by the gross neglect of duty on the part of C Chikkanna, second clerk of the Municipality, whose duty it was to check the receipts with Khirdi and Remittance Book and Challans from day to day It is also said that the said clerk, Chikkanna has been ordered to reimburse the entire amount defalcated on condition that a refund will be made to him to the extent of the amount, if any, realised from the properties of the ex-bill collector

Deputy Commissioner's letters
1 NO A 6 C 4558/40-41 dated 26-5-41 with its enclosure being the preliminary report
2 No A 6 C 4558/40-41 dated 16-6-41 with its enclosure being the further report

The receipt of the note of inspection and further report promised by the Deputy Commissioner regarding the result of the trial is awaited The detailed audit of the accounts of the Municipality for 40-41 which is due this year will be arranged to be taken up by the [illegible] Audit staff

357

Staff early in August 1941

I have the honour to be
Sir,
Your most obedient servant,

M Vinayaga Raj
Comptroller

KR/10-7

Letter No H C 130/40-41 dated 9-6-41 from the President, Town Municipal Council, Tumkur to the Deputy Commissioner, Tumkur District

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With reference to your office No A 6 C 4558/40-41 dated 21-5-41 regarding the embezzlement of Muricipal money by one A Chikkppa in this Municipality, I have the honour to forward herewith the statements recorded from the marginally noted perons and a note submitted in this connection by the Chief Officer for favour of information and to state that the offender A Chikkappa was handed over to the police the same day of 21-5-41 A charge sheet was subsequently placed by the police in the 1st Magistrate's Court, Tumkur on 5-6-41 and the case is registered in the Court as C C No 47/40-41 The decision of the court is awaited The case is adjourned to 16-6-41

1 A Chikkappa, Temporary Billcollector
2 C Chikkanna, 2nd clerk of this office
3 K Lakshmiah, Revenue Inspector
4 Mr C,R Rudrappa, Chief Officer,

From the enquiry made, I fund that there is no reason to suspect the bonafides of any one concerned in the Municipal office except of the offender A Chikkappa, who has cleverly managed to make use of the trust placed in him, for embezzling the big sum of Rs 643-11-11 collected by him in cash and in 3 cases in cheques from respectable persons issuing clear receipts in his own handwriting (The amount embezzled is Rs 643-11-11 and not Rs 644-11-11 as reported by the Chief Officer on 21-5-41)

The note submitted by the Chief Officer is a straightforward one and explains the method in which embezzlement was made and the responsibility of the several persons concerned by whose negligence the commission of the embezzlement was facilitated

In my opinion the 2nd clerk is mainly responsible for by his gross negligence of duty the commission of the embezzlement was undoubtedly facilitated

I wrote a D O on 24-5-41 to the Amildar, Channagiri Taluk, to let me know if A Chikkappa, or his father who is an Excse clerk there on Rs 30/- owned any property in Channagiri which is their native place I have not yet received a reply A reminder is sen to-day On receipt of reply from the Amildar, Channagiri, a furth

re-

report will be made regarding the steps taken for the recovery of the amount

From the circumstances detailed below, it looks as if the 2nd clerk, Chikkanna who was also the cash clerk checking and initialling the remittances daily is liable to make good the entire amount, but, the decision of the case now filed has to be awaited before final orders can be passed in the matter Anyhow, the cash clerk has been ordered to ~~remi~~ reimburse the entire amount, subject to the condition that he will get a refund of what he has paid if the same is recovered from A Chikkappa's properties.

Copy

K Rajagopala Iyengar
for Supdt/CLAD 11/4

Copy of letter No A 6 C 4558/40-41 dated 16-6-1941 from the Deputy Commissioner, Tumkur District, Tumkur to the Secretary to Government, Law Department, Bangalore

Subject - Embezzlement in Tumkur Town Municipality

In continuation of my letter of even number dated 21-5-1941 reporting the embezzlement of municipal moneys collected by one Chikkapp acting Bill collector in the Municipality, I have the honour to forward herewith a copy of letter No H C 130/40-41 dated 9th June 1941 received from the President, Town Municipal Council, Tumkur, together with its enclosures in the original, and to state as follows -

The actual amount embezzled is reported to be Rs 643-11-11 It comprises Rs 574-7-11 collected by the Bill collector between 18-2-41 and 12-5-41 from seventeen persons covered by receipts Nos 13 to 21 and 23 to 30 granted by him in embossed Receipt Book No 4980 and Rs 69-4-0 covered by receipts Nos 1 to 9 in ordinary receipt book No 6535 granted by him on 19-5-41 and 20--5--41 i e , the two days immediately prior to the detection of the embezzlement The culprit has admitted that he collected the amounts in question and misappropriated them all A charge sheet has been placed against him in the First Magistrate's court, Tumkur in C C No 47/40-41 The accused is in custody pending trial The result of the case will be reported in due course

The circumstances under which the embezzlement was made have been explained in the President's letter referred to above I agree with him that there is no reason to suspect the bonafides of any official in the Municipal office The occurrence was made possible by the gross neglect of duty on the part of C Chikkanna, second clerk of the Municipal office whose duty it was to check the receipts with the khirdi and Remittance Book and challans from day to day Total lack of supervision by the Chief Officer, the Head Clerk or the Revenue Inspector is also disclosed The president reports that the Clerk Chikkanna has been ordered to reimburse the entire amount subject to the condition that he will get a refund of what he has paid if the same is recovered from the properties of A Chikkappa, the real culprit

culprit A further report regarding the apportioning of the responsibility for making good the amount as well as regarding disciplinary notice to be taken of the conduct of the officials concerned will be sent up by me after the trial of the case in the Court is over I am also inspecting the Municipal office on the 24th instant and will send up the notes of inspection

The method by which the embezzlement was effected presents no complications It was due entirely to the failure to check the receipts along with the challans and Remittance Book and Khirdi Strict instructions have been issued that no room should be given for such omissions in future and that the Chief Officer as well as the Head Clerk will be held responsible to check the collections frequently and in detail The necessity for changing the personnel of the office is being examined by me The work in the office is heavy and the appointment of a forth clerk will relieve the congestion of work in the office The matter is under correspondence with Government

The enclosures may kindly be returned to enable me to take further necessary action

Copy

K Rajagopala Gen
For Superintendent
Central RAD
11/7

Ag 11/7

(LTD

Copy of letter No A.6 C 4558/40-41 dated 26th May 1941 from the Deputy Commissioner, Tumkur District, Tumkur, to the Secretary to Government, Law Department, Bangalore

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I have the honour to forward herewith a copy of letter No H C. 130/40-41 of date received from the Chief Officer, Tumkur Town Municipality reporting that one Chikkappa, a temporary bill collector of the Municipality has misappropriated municipal money amounting to Rs 644/- and add and to state that the president has beenrequested to hold an enquiry into the matter immediately as contemplated in rule 16 of Chapter, I, Part II of the Municipal Accounts Manual and to send up a complete report As soon as it is received, a further report showing the total sum of money misappropriated, the method in which embezzlement was effected and the steps taken to recover the money and punish the offender, will be submitted to Government

"Copy"

K Rajagopala Iyengar
for Deputy C[illegible]

(41

Letter No.H.C 130/40-41 dated 21st May 1941 from the Chief Offi[illegible] Tumkur Town Municipality, to the Deputy Commissioner, Tumkur District.

I beg to submit that at about 9 a m today the Revenue Inspector showed me areceipt given by temporary Bill collector A Chikkappa, and said that the amount was not credited He further said that the bill collector was absent from duty to-day I at once proceeded with the Revenue Inspector to the house of the bill collector The bill collector was not at home But with the help of his people, I got at the Receipt books which were in use by him But that time, the bill collector also came into his house I asked him about the Receipt produced by Revenue Inspector, but his replies were evasive Sitting in his house along with Mr B Mallappa, ex-Municipal councillor, I sent the receipt books with the Revenue Inspector, for verification in the office The Revenue Inspector returned and said that a misappropriation of Rs 644-11-11 including money collected by bill collector yesterday was found out on the part of the bill collector

I have kept watch of Municipal peons, at the Bill collector's house I get the receipts verified again

Copy" K Rajagopala Rau
f Supdt C&RD

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No 4580/Encl exd *Bangalore dated* 29th November 1941

(43)

FROM

The Secretary to the Government of His Highness
the Maharaja of Mysore
Law Department

To

The Deputy Commissioner,
Tumkur District

Sir,

Subject - Embezzlement in Tumkur Town Municipality

With reference to your two letters ending with No A6 C 4558/40-41 dated 16th June 1941 on the subject, I am directed to forward herewith a copy of the Comptroller's letter No 844/CLAD dated 12th July 1941 in the matter and to request you to be so good as to intimate Government as to what action has been taken in regard to making good the amount lost and when a detailed report may be expected

A reply may kindly be sent early

I have the honour to be,
Sir,
Your most obedient servant

for Secretary to Government,
Law Department

BSN/2

Appendix F G—1]

SUBJECT

2 1

Section M
File No 108-41
Serial No 10

Diary No of letter replied to

General and Revenue Secretariat

( )

the *19*

Date of issue 29th Novr. 1941

Signed by Mr. C. Ramachandra Rao

No L4580/Em-Accts

To

The Deputy Commr
Tumkur District
Tumkur

Sir,

Subj - Embezzlement ~~Defalcation of moneys~~ in Tumkur Town Municipality

I am directed to refer to correspondence ending with this office letters dtd 6.5.41 & 22.8.41, and to your letters dated 26.5.41 and 16.6.41 addressed to the Comptroller re: the above matter, and to request you to be so good as to ~~explain~~ intimate what action has been taken to make good the ~~deficiency~~ amount misappropriated by the ~~defaulter~~ Accountant and to send a ~~report~~ copy of the order passed by Government in this behalf.

Yours faithfully,
for Secretary to Government
Revenue Department

Note Reference to your two letters noted under No A6 C 4538/41 dtd 16.6.41 on the subject are invited to forward herewith Copy of the Comptrs letter No 14/C & AD dtd 12.7.41 in matter

List of enclosures

Copied by

Examined by

regard to making good the amount lost & when a detailed report may be expected

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No 330/C.LAD

Bangalore dated 20th January 194 2

From

M VIRARAJA URS Esq B A B I
Comptroller to the Government of
His Highness the Maharaja of Mysore
BANGALORE

To

Rajasevaprasakta
A N Raghavachar, Esq , M A ,
Financial Secretary to the Government of
Mysore, B a n g a l o r e.

BEN & REV SECRETARIAT
22 JAN 42
2798
FINANCE BRANCH

Sir,

In continuation of this office letter No 844/C.LAD dated 12-7-1941, I have the honour to state that the Assistant Comptroller, Shimoga Local Audit Circle, reports that the accounts of the Tumkur Town Municipality for 1940-41 were got audited in detail in September and October 1941 and that the audit disclosed the following facts about the recent embezzlement of the Municipal amounts committed by the Bill Collector A Chikkappa

1 Embezzlement (1) One A Chikkappa, Toll Gate peon on Rs 11/- in the Municipality, was appointed by the President as acting Bill Collector on Rs 15/- plus Rs 5/- per mensem from 15-1-1941 in place of G S Anandathirthachar II Division Bill Collector who was granted leave for a month from that date When the permanent Bill Collector reported for duty on 17-2-1941 (15-2-41 and 16-2-41 being holidays) he was not taken on duty but asked to furnish the required security of Rs 100/- and also clear his debts before he returned to duty and Chikkappa was allowed to continue as acting Bill Collector Even after G S Anandathirthachar was finally taken on duty from 1-4-41 Chikkappa who had no place as Bill Collector and should therefore have reverted to his permanent place of Toll Gate Keeper was continued to work as Bill Collector on his own pay as peon and the permanent Bill Collector was asked to do some other work in the office

This Chikkappa had with him one unstamped receipt book and another embossed book which he took over from G S Anandathirthachar when he went on leave

2 The office was not in the habit of demanding the receipt books with the Bill Collectors and scrutinising the receipts, verifying the collections and remittances with them Chikkappa took advantage of this omission and from February 1941 he used to remit only the collections made in the ordinary receipt book to the Bank and began to misappropriate amounts collected on embossed receipts seeing that the receipt books were not demanded for check in the office He seems to have not brought the embossed receipt book to the Municipal Office even once after he took charge of the Bill Collector's work Since there was no demand for the embossed book for check in the office he seems to have become emboldened and continued defalcating the amounts collected on stamped receipts and also some amounts in respect of ordinary receipts till 21-5-41 when the defalcation came to light

3 From the report made to the Deputy Commissioner and the Govern= ment by the Municipality, the circumstances that led to the discovery of the defalcation by the Municipality appear to be as follows -

On the day preceding that on which Chikkappa was arrested i e , 21-5-1941 it seems that the Revenue Inspector K Lakshmiah demanded one of the tax payers, who had to pay heavy arrears as per books of the Municipal Office, when the party seems to have produced a receipt granted by A Chikkappa, Bill Collector, for having collected the tax This he verified with the office khirdi and seeing that it was not brought to account, reported the matter to the Chief Officer when both the Chief Officer and the Revenue Inspector went to the house of Chikkappa and got possession of the receipt books in his house though the Bill Collector Chikkappa was absent at the time After he came home, he was kept under watch and the Revenue Inspector was directed to go and verify if the amount of all the receipts granted by him had been duly credited to account The Revenue Inspector seems to have verified those receipts and reported that a sum of Rs 643-11-11 had not been accounted for but defalcated by him

Then he was handed over to the Police and further action taken to prosecute him, which resulted in Chikkappa being convicted All the receipts granted by him during the period he worked as Bill

(43

Bill Collector were subjected to scrutiny during the current audit and it was found that no other items except those referred to above, aggregating Rs 643-11-11 remained unaccounted for

Collections on embossed receipts	Rs	574	7 11
= do = on unembossed receipts		69	4 0
	Rs	643	11 11

4 The following factors contributed to the defalcation -

(a) Though Chikkappa had an embossed receipt book with him, he issued receipts in the ordinary book even for sums collected in excess of Rs 20/- This irregularity was not questioned by the office

The defalcation could have been averted or discovered much earlier, if sufficient vigilence and scrutiny had been exercised over the Bill Collector's work either by the Supervising Staff outside or by the Municipal Accountant in the Office

Though Chikkappa had an embossed receipt book with him for issuing receipts for amounts collected by him in excess of Rs 20/- it is seen that he was in the habit of making use, for the purpose, of the embossed receipt books with other Bill Collectors including those of the Revenue Inspector on several occasions This enabled him to conceal his own embossed book from the office When he had a separate embossed book with him, why he was permitted to handle others' books is not clear The office and particularly the Revenue Inspector could not be unaware of this as, from the details given below, it will be seen that he has made use of the embossed book in possession of the Revenue Inspector continuously for three days He does not seem to have been questioned by the Revenue Inspector as to whether he was not issued a book, what became of it, why he did not bring it and why he was using others' books It cannot be reasonably argued that the Bill Collector forgot to bring the book for 3 or 4 days continuously at a time This action of his was enough to create some suspicion about his conduct and should have prompted the Revenue Inspector to insist on the production of his book and if this had been done, the fraud would have come to light much earlier

Embossed book No 4979 with Revenue Inspector
Receipt No 17/11-2-41 for Rs 36 0 0 used by Chikkappa
,, 18/13-2-41 ,, 47 4 0
,, 19/14-3-41 ,, 22-8-0

Ordinary receipt book No 5036 with Subbanna,
Bill Collector
Receipt No 26/2-3-41 for s 5-0-0 used by Chikkappa,
,, 27/ ,, 10-0-0
,, 28 ,, 18-0-0

(b) Want of proper discretion on the part of the executive in choice of men to be entrusted with collection work and failure to take adequate security from them are also causes which facilitated the fraud No proper security was taken from Chikkappa before he was appointed as Bill Collector and he was allowed to continue even after the return of the permanent Bill Collector to duty on 1-4-41 If G S Anandathirthachar, the permanent Bill Collector, had been taken on duty and allowed to work as Bill Collector on his return from one month's leave, the fraud would have been detected earlier Even this was not done On the other hand, the Revenue Inspector seems to have recommended Chikkappa to be continued as Bill Collector

One T C Gubbanna peon in the Municipal Office, was entrusted with collection of Mohatarfa taxes without a formal order passed by a competent authority to that effect, a sum of Rs 25/- only having been taken as security deposit from him There should be no wonder if such irregular appointments without proper orders of the competent authority and without adequate security lead to frauds

(c) It is learnt that Chikkappa was a dismissed official in Shimoga District and he was dismissed on one or two occasions for some reason or other in the Octroi Department of this very Municipality The circumstances under which such an unreliable person was again recommended by the Revenue Inspector for the Bill Collector's post and the Chief Officer took the responsibility of supporting the recommendation and put undue confidence in him to such an extent as not to demand even proper security from him require to be clarified

(d) Rule 66 of M A M requires that the day book kept by the Bill Collectors should be submitted to the Municipal Office for detailed examination before each remittance along with receipt books This important rule was omitted to be observed and it is this grave

omission on the part of the Chief Officer not to have insisted upon this important check being exercised over the collecting staff in this office that facilitated the fraud For instance Chikkappa collected a sum of Rs 140-4-0 on 1-4-41 by a crossed cheque issuing stamped receipt No 22/4980 and remitted the same to the Bank by entering the cheque amount in the khirdi If the observance of Rule 66 M A M had been insisted upon, the embezzlement could have come to light earlier as the fact that the amounts of nine receipts issued by him before had not been credited would have been immediately found out

5 The "Modus operandi" used by the Bill Collector in defalcating Municipal money was very simple as detailed above The defalcation was not rendered possible due to any defect in rules or system of accounting The embezzlement was due, as observed by the Deputy Commissioner, entirely to the failure on the part of those responsible to check the receipts with the khirdi and remittance book and gross neglect on the part of the supervising staff The defalcated amount still remains unrecouped and no action seems to have been taken as yet by the President or the Council to make good the amount till now

6 The further report regarding the apportioning of the responsibility for making good the amount as well as disciplinary action to be taken on the conduct of the officials concerned promised by the Deputy Commissioner in his letter No 4558 dated 16-6-41 to the Law Secretary to Government, is still awaited

As the trial of the case in the Court and the Deputy Commissioner inspection of the Municipal Office are since over, the report promised by him may be got expedited

I have the honour to be,
Sir,
Your most obedient servant,

M Viraraja Ths

Comptroller

RR/19

Appendix F G—1]

SUBJECT

(50

Section ML ✓

File No 108-41

Serial No 13

Diary No of letter replied to

No L7452/Gen/ The D C Zomba Dist

To Sirs,

Subject Embezzlement of Government money in the Zomba Town Council

~~In forwarding herewith a Cash~~ of the enclosed are of this office D O reminder No L6755 D 6th Feb 62

I am directed to forward herewith on the above [illegible] a copy of letter No 330/C CAD D/20/162 dated 9th Feb 62 on the above subject received from the Comptroller, and I am directed to request you to submit a detailed report on all the points raised by the Comptroller in his letter in order that the final report promised by you may be submitted to Government very early.

I have etc

General and Revenue Secretariat

( )

the *19*

Date of issue 18/2

Signed by Mrs G R Rowe

× TS

Please make a copy

List of enclosures

Copied by

Examined by

For Secretary to Government

P.T.O

WD 03695—CPF—30 000—29 1 40

51

Memo No. 7453.

Copy w/c to the Comptroller for information

B O

For Secy to Govt Law Dept.

FK
12/-

No A6 C 4558/40-41

Enc 2 files
1 Statement (Yelle)
2 Receipt Books

Office of the Deputy Commissioner,
Tumkur District
Dated, Tumkur, the 5th November'42

From

P Suryanarayana Setti, Esq , B A ,LL B ,
Deputy Commissioner,
Tumkur District, Tumkur

To

C Narayanaswami Naidu, Esq ,B A ,B L ,
Secretary to the Govt of Mysore,
Law Department, Bangalore

Subject - Embezzlement in Tumkur Town Municipality - 1941

Sir,

With reference to your letter No L 7452/M1 108-41 13, dated 18-2-1942, forwarding copy of letter No 330/ C L A D dated 20-1-1942 from the Comptroller to Government and calling for final report, I have the honor to forward, herewith, the entire file of correspondence received from the President, Town Municipal Council, on the subject and to state as follows -

2 The preliminary report regarding the embezzlement of Municipal Money was sent to Government in this office letter No A6 C 4558/40-41 dated 21-5-1941 and the matter was referred to the President, Town Municipal Council for detailed enquiry and report under Rule 16 of Municipal Accounts Manual The President, Town Municipal Council, held a detailed enquiry and the case was referred to the Police for launching a criminal prosecution against the Bill Collector, A Chikkappa, as there was a ' prima-facie case against him, regarding the misappropriation of a sum of Rs 643-11-11 As a result of the prosecution the Bill Collector A Chikkappa was corvicted and sentenced to undergo

(53

undergo rigorous imprisonment for 15 months and a fine of Rs 750/- or in default to undergo further imprisonment for a period of 6 months

(13) 3 As explained by the Comptroller in his letter No 330/C L A D dated 20-1-1942, addressed to the Financial Secretary to Government the method of defalcation in this case is as follows -

The Bill Collector Chikkappa had with him one unstamped receipt book and another embossed book The office was not in the habit of demanding the receipt books with the Bill Collectors and scrutinising the receipt books with the remittances noted in the Day Book The Bill Collector took advantage of this omission and he used to remit only the collections made in the ordinary receipt book and misappropriated amounts collected on embossed receipts seeing that the receipt books were not demanded for check in the office He has thus misappropriated a sum of Rs 643-11-11 collected from 26 tax payers between 11-2-1941 and 20-5-1941 Excluding a sum of Rs 25/- ordered to be adjusted out of security deposit of the Bill Collector and a sum of Rs 7-7-3 pay due to the accused the balance of the misappropriated amount viz Rs 611-4-8 has become irrecoverable from the accused

25-0-0
7-7-3
4-7-3

643-11-11
32-7-3
611-4-8

4 After receipt of Comptroller's note the Municipal Council have resolved in their meeting held on 7-3-1942, that the Accountant (Second clerk), the Revenue Inspector and the Chief Officer are departmentally responsible for the loss and that a sum of Rs 75/- each may be recovered from them and that the balance of Rs 386-4-8 may be written off the accounts

225-0-0
386-4-8
311-4-8

(54

It is not clear why the Municipality should remit the amount and set a premium on the negligence of the Municipal servants There appears to be no justification to allow such a loss to the Municipality In order to properly assess, the responsibility of each official in this case, I held an enquiry in the case and examined the Municipal records and accounts pertaining to the period on 29-10-1942 I have herein enclosed the statements of the officials recorded before me on that date Apart from the Bill Collector Chikkappa, there are four officials responsible for the loss They are (1) Accountant or Second clerk C Chikkanna (2) Revenue Inspector K Lakshmaiah (3) Head clerk G Subba Rao and (4) the Chief Officer Mr C R Rudrappa

It has already been observed that the Bill Collector was convicted and sentenced and no amount is found to be recoverable from him The balance of the embezzled amount viz Rs 611-4-8 has therefore to be made good by the four persons referred to supra in proportion to their relative responsibilities

1 Accountant or second clerk C Chikkanna

As per ~~para~~ rules 66 and 324 M A M , the Accountant has to check the Receipt Books with the khirdies to ensure that all sums for which receipts have been issued are remitted to the - Treasury The Accountant has not checked the Day Book with the receipts on any day during the period to which the defalcation relates He states that such work was not entrusted to him and that he had also brought the fact to the notice of the Chief Officer The work distribution memo of the

period

55

period in question is not explicit on this point and does not clearly define the duties of the Accountant The Chief Officer states that it was the duty of the Accountant to check the receipts with the Day Book It is regrettable that the Chief Officer did not clearly define the duties of each clerk in the work distribution memo and did not also see that they were doing their legitimate functions As the statement of the parties are conflicting in regard to their duties, and the work distribution memo of the period is not explicit on the point, it seems the responsibility of the Accountant has to be fixed as per provisions of the Municipal Account Manual If the Accountant had performed his duties as per rules enjoined therein, the defalcation could have been prevented or at least brought to notice earlier I am of opinion that 1/4 of the amount due viz Rs 152-13-2 may be recovered from him

2 Revenue Inspector Lakshmaiya - This official as the immediate Executive Superior of the Bill Collector failed to exercise any kind of supervision over the work of the latter He was not checking his collections On the contrary this Revenue Inspector handed over his own embossed receipt book to the accused Bill Collector which enabled the latter to conceal his own and commit the fraud The Revenue Inspector stated before me that he was entrusted only with execution of distraint warrants and that he was not checking the collections The memo appointing the Revenue Inspector makes a very meagre mention of his duties and he relies on that memo The attitude of this Revenue Inspector in repudiating his responsibilities in toto and his action in handing over his embossed receipt book to the Bill Collector lends an air of suspecion to his conduct It appears to me that he has grossl failed to perform his duties and rendered the commission of

(56

of the fraud easily He may also be called upon to make good ¼ of the loss viz Rs 152-13-2

3 Head clerk G Subba Rao -

As Head clerk, he is expected to exercise proper supervision and control over the office In his statement he states that the Revenue Inspector and the Chief Officer were checking the collections It seems to me that the Head clerk can be held responsible for only general slackness of supervision and his responsibility is secondary He is also compulsorily retired He may neither be excused or a nominal sum of Rs 50/- recovered from him

4 Chief Officer Mr C R Rudrappa - This officer has admitted before me in his statement that he and the Revenue Inspector had to check the collections But he has shown gross negligence in failing to exercise proper supervision over the work of his subordinates If he had only framed a proper work distribution memo and insisted on its adherence the fraud could have been prevented The Chief Officer failed to notice that remittances for months were not checked with receipt books and he himself has initialled the Day Book on 6-5-1942 without checking the same with Receipt Books The Chief officer's conduct in continuing the accused Bill Collector even after the return to duty of the permanent Bill Collector on 1-4-1941 on his own responsibility and his failure to take adequate security from Chikkappa shows how unmindful he was of rules It appears to me that the Chief Officer has shown a grave neglect of his duties as a responsible Executive Officer and he should be rightly called upon to make good half the misappropriated amount Viz Rs 305-10-4 or less by Rs 50/- if this sum is ordered to be recovered from the Head clerk

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5 As regards the Departmental punishments to be inflicted on these four persons, I am of opinion that as already heavy amounts are apportioned to them, it will suffice if the pay of the Accountant Chikkanna and Revenue Inspector (now Bill Collector) Lakshmaiya is reduced by Rs 5/- for a period of one year and two increments of the Chief Officer are with-held The Head clerk Subba Rao was compulsorily retired from service and no further punishment is called for in respect of this official

Records as per pherist enclosed

I have the honor to be,
sir,
Your most obedient servant,

P Ranganatha Setty

Deputy Commissioner,
Tumkur District

AD 5/11

C F No 45]

Immediate

T I

No A6 C 4558/40-41
Encls

GOVERNMENT OF MYSORE

OFFICE OF

The Deputy Commissioner,
Tumkur District,
Tumkur,

Date 14th November 1942

To

C Narayanaswami Naidu, Esq B A B L ,
Secretary to Government of Mysore,
Law Department, Bangalore

Sir

Re Embezzlement in Tumkur Town Municipality

I have the honour to state that a registered packet relating to the above subject was sent to Government with this office letter of even number dated the 6th November 1942 and of the five enclosures sent therein, the ordinary receipt book was also one, marked as No V This seems to have been mislaid in the General Post Office at Bangalore, as seen from the postal stamp, on the back of this redeipt book and returned to this town Municipality, since there was no covering letter indicating the addressee to whom it had to be delivered This has been received from the President of the said Town Municipality today

It is surprising to see how this receipt book was mislaid and sent to the Municipality, as this was one of the enclosures sent to Government by registered post

I request to be informed whether the other enclosures with the report in question sent on the 6th instant have been received intact in the Law Secretariat The ordinary receipt book will be sent separately on the 16th instant by registered post

The receipt of the same may kindly be acknowledged

I have the honour to be,
Sir,
Your most obedient servant,

14 11

For Deputy Commissioner,
(Absent from station)
Tumkur District

By Regd post

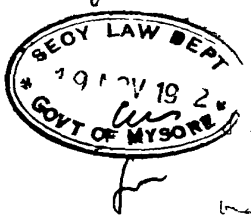
3153/1 (59

To

The Secretary

to the Government of Mysore

Bangalore —



Subject: Re Unfair eation Case of the Tumkur Town Municipality — —

I the Undersigned do most humbly & respectfully beg to submit the following for your honours favourable consideration & orders —

ನಾನು C R Ramabhat Court Officer Tumkur Town Municipality ಇವರಲ್ಲಿ ಕಛೇರಿ ಕೆಲಸದಲ್ಲಿ ನಾಲ್ಕು ವರ್ಷಗಳಿಗೂ ಹೆಚ್ಚು ಕಾಲ ಇದ್ದು ಕಾರ್ಯನಿರ್ವಹಿಸಿರುತ್ತೇನೆ. ಸದರಿ ಮುನಿಸಿಪಾಲಿಟಿಯ ಚೇರ್ಮನ್ ಆಗಿದ್ದ K G Dutt Esqr BA ರವರು ಕಾರ್ಯನಿರ್ವಹಣಾಧಿಕಾರಿಯಾಗಿದ್ದ ನನ್ನನ್ನು ಕಛೇರಿಯ ಕೆಲಸಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ದಿನಾಂಕ 1941 ನೇ ಇಸವಿ ಫೆಬ್ರವರಿ ತಿಂಗಳಲ್ಲಿ ಮೌಖಿಕವಾಗಿ ಆದೇಶಿಸಿದರು. ಆ ಪ್ರಕಾರ ನಾನು ಕಛೇರಿಯ ಕೆಲಸಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಹೊರಗೆ ಹೋಗಿ ಬರಲು ಒಂದು ಸೈಕಲ್ ಅನ್ನು ಉಪಯೋಗಿಸುತ್ತಿದ್ದೆನು. ಆ ಸೈಕಲ್ ಅನ್ನು ಖರೀದಿಸಲು ಮುನಿಸಿಪಾಲಿಟಿಯವರು ರೂ 10/- ಕೊಟ್ಟಿರುತ್ತಾರೆ. (ಸಾಕ್ಷಿ ಸಂಖ್ಯೆ 1 ಮತ್ತು 2 ರವರು ಸಾಕ್ಷಿ ಹೇಳಿರುತ್ತಾರೆ) ಸದರಿ ಸೈಕಲ್ ಅನ್ನು ಕೊಳ್ಳಲು ಕೊಟ್ಟಿದ್ದ ರೂ 10/- ಕೊರತೆ ಆಗಿದ್ದರಿಂದ ನಾನು ಸ್ವಂತ ಹಣ ರೂ 5/- ಅನ್ನು ಸೇರಿಸಿ ಸೈಕಲ್ ಖರೀದಿಸಿರುತ್ತೇನೆ. ಆದರೆ ಸೈಕಲ್ ಅನ್ನು ಮುನಿಸಿಪಾಲಿಟಿಯವರು ಖರೀದಿಸಿ ಕೊಟ್ಟಿರುತ್ತಾರೆ. ಆದ್ದರಿಂದ ಸೈಕಲ್ ಅನ್ನು ಮುನಿಸಿಪಾಲಿಟಿಯವರ ಸ್ವತ್ತೆಂದು ಪರಿಗಣಿಸಲಾಗಿದೆ. ಆದರೆ ಸೈಕಲ್ ಅನ್ನು ಖರೀದಿಸ

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3) [illegible]

4) Resolution S 7 3 42 passed by the Trunken Town Municipal Council re the establishment of the Assistant was approved by the Govt

5) Do letter No S1 C 79/40-41 S 9 6 41 written by the Deputy Comr to the President to take me on duty at once

6) Memo No S1 C 662/40 41 S 3 10 4 received from the Deputy Commissioner re the transfer of T Clerk C Chikkanna who has neglected to close the accounts of the years who have misappropriated the money on Rest work allotments left & the recommendation of the exec officer for the retention of the said Clerk

7) Copy of work in the Rest House book of the Taluk

8) Correspondence relating to my appointment question - Preparation held by —

1) Mr CR Ramappa Chief officer in the Municipal office, and

2) Mr Bhaktavatsalam Revenue Head Accountant in the District office & in my vacancy memo for 1 up by the said Head Accountant Mr Bhaktavatsalam to the Deputy Commissioner appointing one Srinivasaraghavan, Typist of the District office Tumkur

[illegible]

ಸೀನಿಯರ್, Chief office ನಲ್ಲಿ Rudrappa ಎಂಬವರನ್ನು
Head Accountant ನಲ್ಲಿ Bhathkhande ಎಂಬವರನ್ನು
ಸಬ್ಬು ಕ್ಲರ್ಕ್ ಹುದ್ದೆಗೆ ನೇಮಕ ಮಾಡಿಕೊಳ್ಳಲು ಪ್ರಾಧಿಕಾರವನ್ನು
ಕೊಡಲಾಗಿದೆ. ಇವರಲ್ಲಿ ಭಟ್ಕಂಡೆ ಅವರು ಈಗಾಗಲೇ ಸೇವೆಗೆ
ಸೇರಿಕೊಂಡಿದ್ದಾರೆ. ಇವರಿಗೆ ಸಂಬಂಧಪಟ್ಟ ಸೇವಾ ಪುಸ್ತಕವನ್ನು
ಹಾಗೂ ಇತರ ದಾಖಲೆಗಳನ್ನು ಕಳುಹಿಸಿಕೊಡಲು ಕೋರಿದೆ.
ಇವರು 5/11/42ರಲ್ಲಿ ಜನಿಸಿದ್ದು 123ಕೆ.ಆರ್.ಮಾರ್ಕೆಟ್ ಬಳಿಯ ನಿವಾಸಿ
ಹಾಗೂ ಪ್ರಸ್ತುತ ಇವರು 1 ಪ್ರಿಸೆಂಬರ್ ಸಂಖ್ಯೆಯ ಹುದ್ದೆಯಲ್ಲಿ ಇದ್ದು
ಅವರಿಗೆ ಮುಂದೆ ಕಡ್ಡಾಯ Compulsory Retirement ಆಗುವುದಕ್ಕೆ
ಇನ್ನು ಎಷ್ಟು ವರ್ಷಗಳು ಸೇವೆ ಸಲ್ಲಿಸಬೇಕಾಗಿದೆ ಎಂಬ ವಿವರವನ್ನು
ಕೊಡಲಿಲ್ಲ. ಇವರಿಗೆ ಸಂಬಂಧಪಟ್ಟ ಸೇವಾ ಪುಸ್ತಕವನ್ನು ಹಾಗೂ
ಇತರ ದಾಖಲೆಗಳನ್ನು ಕಳುಹಿಸಿಕೊಡಲು ಕೋರಿದೆ.

ಇವರಿಗೆ ಸಂಬಂಧಪಟ್ಟ ಸೇವಾ ಪುಸ್ತಕವನ್ನು ಕಳುಹಿಸಿಕೊಡಲಾಗಿದೆ. Chief
office ರವರಿಗೆ- ನೀವು ಸಲ್ಲಿಸಿರುವ ಪ್ರಸ್ತಾವನೆಯಲ್ಲಿ ಸೂಚಿಸಿರುವ
ಅಭ್ಯರ್ಥಿಯ ಸೇವಾ ಪುಸ್ತಕವನ್ನು ಹಾಗೂ ಇತರ ದಾಖಲೆಗಳನ್ನು
ಕಳುಹಿಸಿಕೊಡಲು ಕೋರಿದೆ.

ಇದೇ ಸಂಬಂಧದಲ್ಲಿ ಸಬ್ಬು ಕ್ಲರ್ಕ್ ಹುದ್ದೆಗೆ ಆಯ್ಕೆ-

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Address
G Subba Rao
Head Clerk (on leave)
1383 Town Municipal Extension
Trunkun

I beg to remain,
Sir
Your most obedient humble servant,
G Subba Rao
Head Clerk (on leave)
Town Municipal Office Trunkun
(Now under orders of retire ment)

C. F No 46]

GOVERNMENT OF MYSORE

Telegrams

OFFICE OF the Deputy Commissioner
Tumkur District
Tumkur

No. C 4000/ Cash
Enclosure Receipt book
(marked as V)
By Regd post

Dated the 18th November 42

To
The Secretary to Government, Law Department,
Bangalore

Sir

Re Embezzlement in Tumkur Town Municipality

In continuation of this office letter of even No dated 14th November 42, on the above subject, I have the honour to forward herewith the Secretary receipt book by registered post

The receipt of the same may kindly be acknowledged

I have the honour to be,
Sir,
Your most obedient servant
16/11/42
For Deputy Commissioner
Tumkur District

2/6871 d 13/11/43

Jdl(10)-1-1-33 The D C Tinnevelly

(6a

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

Sir, Adverting to your letter No Ag-Cls 558/60-1 dy 5/11/43 forwarding with your opinion a detailed report on the embezzlement of municipal moneys in the Tinnevelly Town mly, I am directed to request that the following records may be kindly obtained and forwarded immediately to this office

1) The work distribution register among the several officials of the Tinnevelly Town municipal office as it stood just prior to and during the period of defalcation

2) The records connected with the dismissal of the accused Chidambaram by the then president Mr K Ranga Iyengar on the bad report submitted by the Chief officer Mr Rudrappa against the work of the said person in Nov 1940.

WD 0280—GPB—22 500—14 3 38

657

M Information on the following
points may also be furnished

1. Why the permanent Bill Collector
One Ananda Thirtachar was not taken
on duty as Bill Collector and entrusted with the Collection work
after he returned from
Leave and who is responsible
for it?

2. Whether there was any Consolidated
remittance book for the remitting
the Mohtafa Collections made
in the several divisions or
separate remittance books
were maintained by the
Bill Collectors themselves in
respect of their respective divisions
and by whom and who used
to write the remittance books
before sending the money to
the treasury?

3 How long is the Revenue Inspector
now Bill Collector – Lakshmaiya
in the same ~~Taluk~~ Milk?

The embossed receipt book
which he had both which
is said to have been used by
the accused in this case during the period
may also be obtained and
forwarded

The matter may be
kindly treated as urgent and the
information furnished together with the record
very early

Secretary
Govt
7/3
Secy to Govt
Law Dept

4844/L 165

To

The Law Secretary to the Government of Mysore
Bangalore

Most respected Sir,

In Continuation of my registered applica addressed to the Minister & to you on 27 7 42 and my Petitionment referred on 18 11 42, praying for a consideration of Govt order No L 4707-9 ML 55-41-22 dated 6 12 1941, I respectfully beg to state, that I have not received any Endorsements to my above applications till now Consequently I have been put to much worries & anxieties without pay for the last 2 years & at the same time I beg your honour to kindly be pleased as to how to maintain my big family Consisting of a dozen souls in these hard days without pay appointment

Re Defalcation of Tirthahalli Town Municipality

I most humbly & respectfully beg you to kindly let me know, the action taken against the Chief Officer & the Officials responsible in the following Cases -

I A Chikkappa Peon who was dismissed from Service by the Ex President (Mr K Ramaiah) as per recommendation made by the Chief Officer and again taken for duty on promotion by the same Chief Officer This enquiry record is Completed by the Deputy Commissioner & he has furnished his opinion in the matter This record is still pending in the District Office though it was ordered by the then Deputy Commissioner (K G Dutt Esqr) to be submitted to Government for orders Probably the delay is to the fact to support the Chief Officer for having put up an Office Memo of A Chikkappa who was appointed four months

II A Departmental Enquiry held by Mr Ranga Iyengar Ex Peishkar A Chikkappa who made defalcation has stated that who were all utilising the money misappropriated by him

III Memo No S, C 654/40 41 dated 3 10 40 re the transfer of II C Chikkappa by the Deputy Commissioner & the recommendation the Chief Officer to retain him here alone & the Copy of the memorandum dated 18 6 41 addressed to the Deputy Commissioner Tirthahalli in the matter (Submitted enclosed for kind perusal)

IV Copy of work Distribution list Prepared by the Chief Officer & Approved by the President. The Chief Officer has given a certified Copy of the same If required I am ready to submit the same, because after I was relieved

from office I learn that the Chief Officer he made certain alterations in the work diagram between last & I therefore beg of you to kindly be perused if there are any such alterations on the original

V. D.O. letter dated 9.6.41 written by the Deputy Commissioner to Mr Rangaswamy Ex President to take me on duty at once

I

II

III

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To

The Deputy Commissioner,

Tumkur District,

Tumkur

Respected Sir,

I respectfully beg to submit the following few facts for your honour's kind consideration and favourable orders

I am attending the office as usual On all the papers which I had attended to in the office the Chief Officer is remarking that "this Head clerk is under orders of relief and no longer the official of the Municipality In this connection I begged the President that I should not be disturbed from the office as I am not at all fault for the remarks made by the Chief-Officer in his Memo No H C 49/40-41 dated 3 6 41

It is asertained that the Chief Officer with the help of the Second Clerk who is entrusted with barabard etc , cash transactions has suggested to the President, to order that the pay due to the Head Clerk for May '41 should be kept for future payment As I am not at all at fault my pay has unnecesarily been held up by the Chief Officer

Further I came to know that the President has issued a notice to the second clerk for adjusting the entire amount mis-appropriated by Chikkappa as he is primarily responsible in the case . It is further asertained that the Chief Officer in turn has suggested the President that every one in the Municipality should subscribe at the rate of half of their pay to make good of the

PTO

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of the amount, as quota of contribution towards the sam

When I met the President at his residence on 12-6-41 I requested him to disburse my pay of last month, and for that he was pleased to say that he would make one and all responsible for paying up the money mis-appropriated by Chikkappa I further represented the President that clerk Chikkanna is primarily responsible as he is working and dealing with cash transactions direct under the control of the Chief Officer

The Chief Officer has given an un-due advantage and encouragement to both Chikkanna the second clerk and Chikkappa who has mis-appropriated the Municipal amounts, by granting increments to Chikkanna and granting ~~censes~~ Cess allowance of Rs 10/- Per Month to Toll-peon Chickkppa in addition to his pay without obtaining the sanction from the Deputy Commissioner and Council, as can kindly be perused from the available references in the Office

The President has ordered the transfer of second clerk Chikkanna to Gubbi Municipality on the lines suggested by the Deputy Commissioner in Memo No S 1 C 654/40-41 dated 3 10 40, but the Chief Officer has interfered in the matter and strongly recommended to the President as follows " I think it is not desirable to transfer him now and by his transfer work in the office will be still more slack". The Connected reference is submitted here-with for kind perusal

If these two persons Viz ,Chikkanna, sedond clerk, and Chikkappa who is now under trial who belong to one and the same caste, were not continued in this office as per orders passed in the matter by the President, and If the Chief Officer has not interfered in these affairs, there would not have been a case of mis-appropriation ~~case~~ in the Municipality

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The pay and allowances of the Chief Officer, Revenue-Inspector, Second Clerk Chikkanna who are primarily responsible for in the mis-appropriated cased have been drawn and disbursed to them and where-as the pay of this poor Head Clerk who is not in any-way corcerned has been kept over for future payment and not disbursed till to-day; Inspite of the morginaly noted represertations submitted to the President in person

As I am hard-pressed without pay till now, It has become very difficult to maintain a large family consisting of a dozen souls and as such I humbly and respectfully beg the Deputy Commissioner Sahib to kindly consider my case sympathetically and order for early disbursement of my pay for May 1941

For which act of kindness I shall be highly grateful

I beg to remain,
Respected Sir,
Your most obedient servant,

Tumkur,
15--6--41

Head-clerk,
Town Municipal Office,
Tumkur

Registered post

WD 0334—GPB—50,000—18 7 35

1943

L 5229

From

M Navaneetham Naidu, Esq ,B A
Deputy Commissioner,
Tumkur District, Tumkur

To

C Narayanaswami Naidu, Esq ,B
Secretary to the Govt of
Mysore, Law Department,
Bangalor

Dated Tumkur, the 24th February'4

Despatched

Received

General No A6 C 4558/40-41
No

Enclosure No One + one enclosure receipt

Re Embezzlement of Municipal money in Tumkur Town Municipality

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Sir,

With reference to your letter No L 6871/M1 108-42-33 dated 13th January 1943 requesting that certain connected records along with additional information on the points observed in your letter under advertance may be furnished, relating to the above subject, I have the honor to forward herewith a copy of the letter received from the President, Town Municipal Council, Tumkur in the matter and to state as follows -

2 A typed copy of the work distribution as it stood prior to and during the period of defalcation and the records connected with the dismissal of the accused Chikkappa by the then President Mr K Ranga Iyen has already been sent to Government (President's letter No 130/40-41 dated 21-5-1941) The old work distribution memo marked 'A' was said to be in force then

3 Regarding information as to why the permanent Bill collector was not on duty as Bill collector etc , the President states that these particulars are available in the connected records referred to above

4 Separate remittance books were maintained by the several officials such as the Toll-Inspector, Octroi Mutsaddi and Bill Collectors and the writing of the remittance books before sending the same to the Treasury, was being done by the officials themselves

72

5 The Revenue Inspector, now Bill Collector Lakshmaiya is said to be working in this Municipality from 1-7-1912

6 The embosed receipt book which he had and which is stated to have been used also by the accused in this case during the period has also been obtained and enclosed as desired

I have the honor to be,
sir,
Your most obedient servant,

Deputy Commissioner,
Tumkur District

AD 24/2

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Letter No H C 130/40-41 dated 1-2-43 from the President, Town Municipal Council, Tumkur, to the Deputy Commissioner, Tumkur

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Subject - Embezzlement of Municipal money in the Tumkur Town Municipality

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With reference to your Memo No A6 C 4538/40-41 dated 21-1-43 requesting to furnish certain information called for by the Law Secretary to Government in the above subject, I have the honor to furnish the same as follows -

In the 1st para -

For 1 and 2 It is ascertained that the work distribution memo and the records connected with the dismissal of the accused Chikkappa by the President are in the file which was already sent

In the 2nd para -

For 1 It can be ascertained from the records already sent

For2 Separate remittance books were maintained by the several officials i e Toll-Inspector, Octroi Mutsaddi and Bill Collectors themselves As regards writing of the remittance books before sending the same to the Treasury, it was being written by the above officials themselves and their statements obtained are also herewith sent for perusal

3 Ever since his appointment i e from 1-7-1912

4 The embossed receipt book# No 4979 containing 48 pages used and 49 and 50 in duplicate unused are sent herewith as desired

The receipt of the same may kindly be caused to be acknowledged

==00==

" COPY "

Deputy Commissioner,
Tumkur District

AD 24/2

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Read -

Correspondence ending with letter No 330 C L A D dated 20th January 1942 from the Comptroller to Government, addressed to the Financial Secretary to Government, forwardin a report on the embezzlement of municipal money amounting to Rs 643-11-11 committed by one A Chikkappa, Bill Collector of the Tumkur Town Municipality during the year 1940-41 with the observation that this was rendered possible not due to any defect in the rules or the system of accounting but du to the non-observance of the prescribed procedure as also due to gross neglect on th part of the supervising staff of the Municipality

2. Correspondence ending with letter No.A C 4558/40-41 dated 24th February 1943 from Deputy Commissioner, Tumkur District forwar ing a detailed report on the defalcation of municipal funds of the Tumkur Town Municipe ty committed by one A Chikkappa, Bill Colle tor betwaen the dates 18th February 1941 ar 12th May 1941 referred to above and statin that he was convicted and sentenced to und rigorous imprisonment for 15 months and to fine of Rs 750 or in default to undergo further imprisonment for six months and that a sum of Rs 32-7-3 being the security deposit an the pay due to the accused has been adjusted, leaving a balance of Rs 611-4-8 which has become irrecoverable as the acc has no property to proceed against and

requesting sanction to certain recommendations regarding the recovery of the said balance and the disciplinary action to be taken against the several officials responsible for the defalcation

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ORDER No L 10352-3

Dated, Bangalore, 21/4/43

Government regret to observe that the defalcation of a sum of Rs 643-11-11 in the Tumkur Town Municipality committed by one A Chikkappa, Bill Collector was rendered possible due to lack of supervision and gross neglect of duties on the part of Mr C R Rudrappa, the then Chief Officer of the Tumkur Town Municipality and the staff of the municipality consisting of 1 Lakshmaiyya (Special Revenue Inspector) 2 Chikkanna, (Second Clerk and Accountant) and 3 Mr G Subba Rao (Head Clerk) Though Chikkappa was convicted and sentenced to undergo rigorous imprisonment for 15 months and to pay a fine of Rs 750/-, the fine amount could not be recovered from him Only a sum of Rs 32-7-3 has been adjusted towards the amount defalcated out of his security amount and pay The balance to be recovered from those responsible is Rs 611-4-8

2 Government consider that the liability of the staff may be fixed at Rs 300 and the amounts noted below against their names may be recovered immediately -

1.	Mr C R Rudrappa, Chief Officer	Rs 150
2	Lakshmaiyya, Special Revenue Inspector (Now Bill Collector)	100
3	Chikkanna, Accountant	50

3 As Mr G Subb Rao, Head Clerk who was responsible for general slackness has been retired compulsorily, that punishment is sufficient in his case and no amount need be

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be recovered from him

4 The question of inflicting departmental punishments in addition is not considered necessary

5 The amounts noted above may be recovered and credited to the Tumkur Town Municipal Funds and a report of the action taken in the matter submitted to Government early

6 The balance of Rs 311-4-8 which has become irrecoverable may be written off the accounts

10 4 43

Secretary to Government,
Law Department

To

The Deputy Commissioner, Tumkur Dt

The Comptroller to Government

nc 108-41-37

A C C 4558/40-41

Deputy Commissioner's office,
Tumkur, 7th Sept: 43

Enc.

GOVT OF MYSORE

C. Narayanaswamy Mudaliar, Esq:, B A, B L
Secretary to Govt of Mysore,
Law Department, Bangalore

16857
9 SEP 1943
L S C BRANCH

Re adjustment of the amounts embezzled in Tumkur Town Municipality

Sir,

Adverting to G O No L 10352-3/ M1 108-41-35 dated 21-4-43 directing that a sum of Rs 300/- may be recovered by the staff of the Municipality, I have the honor to state that the President, Tumkur Town Municipal Council states that a sum of Rs 150/- has been recovered from Mr C R Rudrappa As regards the amount of Rs 100/- to be recovered from the Special Revenue Inspector Lakshmaiya, it is stated that he has given an application for retirement and that his security deposit of Rs 100/- may be adjusted

As regards the amount of Rs 50/- due from the Accountant Chikkanna, the President, Tiptur Town Municipal Council has been addressed since the said official is now working there No action seems to have been taken for adjusting the sum of Rs 32-7-3 due by the accused Chikkappa

I have the honor to be,
sir,
Your most obedient servant,

Deputy Commissioner 7-9-43

AD 7/9

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Appendix F G—1]

SUBJECT Adjustment of the Amount embezzled by the Accountant from Chikkanayakanahalli—

Section ML
File No 108-41
Serial No 37

Diary No of letter replied to

No L3497

To

General and Revenue Secretariat
( )
the *194*

The Deputy Commissioner
Tumkur

Sir,

With reference to your letter No A 6 C 4558/40-41 dt 7 9 43 on the above subject, I am directed to request you to instruct the President, Taluk Panchayat, Chikkanayakanahalli to take early action to adjust, from Rs 32-7-3 due by the accused Chikkappa as ordered in the GO dt 21-4-1943 and also to collect the sum of Rs 50/- due from Clerk Chikkanna.

I have etc

Date of issue 21/9

Signed by

Under Secretary

List of enclosures

Copied by 20/9

Examined by

16/9

WD 04161—GPB—60 000—24 10 41